

**ORDINANCE NO. 2017-01**

**AN ORDINANCE OF THE WARRICK COUNTY COUNCIL LEVYING  
AN INNKEEPER'S TAX AND ESTABLISHING A CONVENTION,  
VISITOR, AND TOURISM PROMOTION FUND**

WHEREAS, the Warrick County Council is the fiscal body in and for the County of Warrick, State of Indiana;

WHEREAS, the Warrick County Council desires to promote and encourage conventions, visitors, and tourism within Warrick County; and

WHEREAS, Indiana Code ~~6-19-18-1~~<sup>6-9-18-1</sup>, *et seq.* permits the Warrick County Council to adopt, by Ordinance, a county innkeeper's tax to fund such promotional activities.

NOW, THEREFORE, IT BE ORDAINED by the County Council of Warrick County, State of Indiana, as follows:

I. An innkeeper's tax is hereby levied on every person, as defined by Indiana Code 6-2.5-1-3, engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

1. hotel;
2. motel;
3. boat motel;
4. inn;
5. college or university memorial union;
6. college or university residence hall or dormitory; or
7. tourist cabin.

located in Warrick County ("Innkeeper's Tax").

II. The Innkeeper's Tax does not apply to gross income received in a transaction in which:

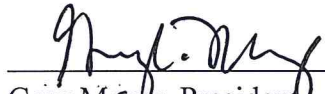
1. a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
2. a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.


III. The Innkeeper's Tax shall be levied at the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under Indiana Code 6-2.5.


- IV. The Innkeeper's Tax shall be reported on forms approved by the Warrick County Treasurer and shall be paid monthly to the Warrick County Treasurer not more than twenty (20) days after the end of the month in which the Innkeeper's Tax is collected.
- V. All of the provisions of Indiana Code 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the Innkeeper's Tax, except to the extent those provisions are in conflict or inconsistent with the specific provisions of Indiana Code 6-9-18 or the requirements of the Warrick County Treasurer.
- VI. The Warrick County Treasurer is directed to establish the Warrick County Convention, Visitor, and Tourism Fund (Fund 7304 – Innkeeper's Tax Collections) in which all amounts received under this Ordinance shall be deposited.
- VII. Money in the Warrick County Convention, Visitor, and Tourism Fund shall be used to promote and encourage conventions, visitors, and tourism within Warrick County. Such expenditures include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation.
- VIII. Any person, corporation, or other entity described in Section I of this Ordinance shall begin collection of the Innkeeper's Tax on January 1, 2018.

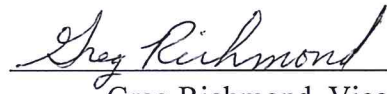
**ADOPTED** by the Warrick County Council, this 1 day of June, 2017.


WARRICK COUNTY COUNCIL

  
\_\_\_\_\_  
Gary Meyer, President

  
\_\_\_\_\_  
Charles R. Christmas

  
\_\_\_\_\_  
Paul Rudolph

  
\_\_\_\_\_  
Greg Richmond, Vice President

  
\_\_\_\_\_  
David Hachmeister

  
\_\_\_\_\_  
Brad Overton

\_\_\_\_\_  
Ted Metzger

ATTEST:

  
\_\_\_\_\_  
Warrick County Auditor